

THE CANADIAN CHARTERED ACCOUNTANT

INDEX TO VOLUME 87
JULY TO DECEMBER 1965

ALPHABETICAL INDEX

Accountants and Statisticians — Partners in Service, W. E. Duffett (Nov) 341

Accounting Hazard: Assets Acquired in Bulk Sale, J. W. Beaton (Nov) 334

Accounting Research

Ed. by G. Mulcahy

Bulletin No. 21—Accounting for the Costs of Pension Plans (Sept) 197
Bulletin No 21—Le traitement comptable du coût des plans de retraite (Sept) 199

Bulletin No. 22—Reliance on Other Auditors in Reporting on Consolidated Financial Statements (Oct) 270

Bulletin No. 22 — L'acceptation du travail effectuée par d'autres vérificateurs lors de la préparation d'un rapport sur des états financiers consolidés (Oct) 272

Depreciation Problem, The, H. E. McCandless (Jul) 50

Proposed Bulletin on Accounting for Income Tax (Aug) 109

Reactions to Proposed Bulletin on Accounting for Income Taxes (Nov) 358

Uniformity vs. Flexibility (Dec) 447

Administration municipale au Québec, L': Les dépenses, R. Gendron (Aug) 98

Administration municipale au Québec, L': L'organisation juridique, E. Lacroix (July) 36

Art of Effective Report Writing, The, A. H. Howson (Sept) 165

Avoiding Small Business Failures, E. R. Maynerick (Aug) 86

Auditor's Responsibility beyond the Financial Audit, The, J. A. Edds (Dec) 406

Automation Speeds Inventory Control, B. D. Gardave and W. J. Seally (Sept) 160

Canada Pension Plan—The Employer's Problem, The, C. J. Dick (Jul) 31

Capital Investment Financing Abroad, E. Isler (Dec) 426

Control—Key to Profit, J. W. Evans (Jul) 22

Corporate Management in the United Kingdom, W. R. Spencer (Dec) 415

The Corporate Viewpoint

Ed. by A. F. D. Campbell

International Monetary System, The, L. Rasminsky (Aug) 105

Unfettering the Banks, S. B. Clifford (Oct) 266

Current Law

Ed. by R. W. V. Dickerson

Aftermath of Forgery (Oct) 281

Assigned Agreement (Dec) 437

Contract Adjustments (Aug) 120

Escaping Liability (Oct) 281

In Favour of Contingent Fees (Aug) 119

No Reimbursement (Oct) 281

Personal Guarantee Unenforceable (Aug) 120

Remuneration for Trustee (Dec) 436

Implied Terms in Contractual Dispute (Dec) 436

Unpaid Vendor Liable (Dec) 437

Current Reading

Ed. by A. Beedle

(Jul) 12, (Aug) 78, (Sept) 144, (Oct) 226, (Nov) 316, (Dec) 394

Delegating Responsibility, J. R. Hearn (Aug) 91

Depletion and Depreciation in the Oil and Gas Industry, H. G. LeBourveau (Aug) 101

Development of a Maintenance Control Programme, C. B. Ross (Jul) 43

Editorial

Accounting for Income Taxes, R. D. Thomas (Sept) 157

Art of Communication, The, J. R. M. Wilson (Aug) 83

EDP Widens the Scope of the C.A., R. H. Thomas (Nov) 327

Increasing Stature and Competence of C.A.s, J. L. Baxter (Jul) 19

New Emphasis on Training for C.A.s, R. G. Harris (Dec) 403

Studies in Auditing, H. R. Macdonald (Oct) 237

Editorial

Augmenter la stature et la compétence des C.A., J. L. Baxter (Jul) 20
Communications, Les, J. R. M. Wilson (Aug) 84

Comptabilité et l'impôt sur le revenu, La, R. D. Thomas (Sept) 158

Electronique augmente le champ d'action du C.A., L', R. H. Thomas (Nov) 328

Importance accrue de l'entraînement des C.A.s, R. G. Harris, (Dec) 404

Recherches en vérification, H. R. Macdonald (Oct) 238

Education and Training

Ed. by K. H. C. Laundry

Accounting for the Income of Contractors, S. H. Freedhoff (Oct) 287

Automated Arithmetic, P. Woolley (Dec) 440

Interim Reporting to Shareholders, W. H. Broadhurst (Nov) 364

On-the-Job Staff Training, W. H. Broadhurst (Sept) 194

Professional Ethics, S. H. Freedhoff (Sept) 195

What is the C.A.s 'Secret Weapon'? E. L. Affleck (Dec) 440

Education for the Profession — A

National Responsibility? F. E. Walden (Sept) 169

Finance and Investment

Ed. by D. I. Webb

Common Stock Financing, F. W. Armstrong (Jul) 58

Stock Market, The — After Implementation of the Kimber Report, C. W. Goldring (Sept) 191

Technical Methods of Stock Market Analysis, I. Fraser (Nov) 362

Financial Reporting in Holland, J. H. M. vanVlerken (Nov) 345

Fonctions et les responsabilités de l'expert comptable en France, Les, E. Archavlis (Oct) 251

How Banking Services Are Improving through EDP, J. D. MacLean (Nov) 351

How to Evaluate and Select Personnel for Management, W. F. Nelson (Oct) 240

International Accounting

(Jul) 47, (Sept) 185, (Nov) 355

Is Management in Europe Meeting The Challenge? (Sept) 177

Management Analysis by Staff or Consultants? H. E. C. Stoneham (Sept) 181

Meaning of Insurable Values, The, F. Gowland (Oct) 257

More Light on Insurance Claims and Loss Adjustments, F. M. Gray (Dec) 430

News of Members

(Jul) 60, (Aug) 123, (Sept) 208, (Oct) 290, (Nov) 374, (Dec) 451

Notes and Comments

Accountancy Research Foundation in Australia (Dec) 392

Accountant M.P.s (Dec) 386

Aids to Building an Accounting Practice (Sept) 139

A.I.C.P.A. Guide to Contractor Accounting and Auditing (Jul) 9

A.I.C.P.A. Issues Second Statement (Oct) 224

American Institute Elects President (Nov) 312

American Institute Issues Opinion on Research Bulletins (Dec) 390

American Institute to Study Auditors' Liability (Oct) 221

Annual Awards for U.K. Company Reports (Jul) 10

Asian and Pacific Accounting Conference (Sept) 139

Auditing Book Issued by Mexican Institute (Nov) 311

Award-Winning Report (Oct) 224

Bulletin No. 21 (Sept) 141

Bulletin No. 22 (Oct) 222

Business Outlook for 1966 (Oct) 223

Canadian Aerospace Mission Visits Latin America (Dec) 392

Canadian Association of Management Consultants (Aug) 75

Canadian Banking Statistics (Jul) 9

Canadian Financial Report Receives Wall Street Award (Sept) 139

Canadian Tax Foundation Conference Date Changed (Aug) 76
 C.A.s and R.P.A.s Merge in Nova Scotia (Aug) 70
 Cost and Works Accountants Form Association in Ceylon (Dec) 393
 Council Meeting Highlights (Nov) 310
 Editorship of Tax Review (Nov) 312
 English Institute's New President (Aug) 77
 English Institute to Publish Booklets for Industrial Members (Dec) 390
 Examination Results (Oct) 218
 Federal Financial Assistance for Auto Parts Producers (Oct) 222
 Financial Post Award Winning Annual Reports (Dec) 386
 First Audit Technique Study (Nov) 312
 Forthcoming Publications (Dec) 388
 Full-Time Enrolment in Universities (Aug) 77
 Growing Number of Computers (Dec) 392
 H. G. Hoben Prize (Oct) 218
 Illinois Accounting Head (Oct) 224
 Income and Expenditure of Canadian Universities (Dec) 392
 In Parliament (Aug) 74
 Institute Annual Conference (Oct) 218
 Institute Council Meeting (Jul) 6
 Institute of Chartered Accountants of India (Dec) 393
 Institute Officers, Committees and Personnel (Nov) 311
 Institute Research Grants (Nov) 312
 Institute Staff Appointments (Sept) 136
 Institute's New Continuing Education Courses (Sept) 136
 Institute's Annual Conference Discusses Financial Reporting (Nov) 304
 Institute Study Group on Banking (Jul) 10
 Institute to Study Voluntary Agency Accounting (Dec) 389
 Japanese Study Group Visits Canada (Sept) 138
 King, Clement L. (Obit) (Aug) 77
 Key Business Ratios in Canada (Aug) 76
 Law Society of Upper Canada Issues New Rule (Aug) 70
 Malta Groups Merge (Oct) 223
 Members Directory (Sept) 141
 Members in the News (July) 11, (Aug) 77, (Sept) 141, (Nov) 312, (Dec) 393
 Mid-Year Review of Private and Public Investment in Canada (Sept) 141
 Minister of National Revenue Made Treasury Board Vice Chairman (Aug) 76
 N.A.A. Publishes First Research Monograph (Jul) 9
 N.I.C.B. Survey on Developing Managers (Aug) 75

New Financing Agreement for Projects in Latin America (Aug) 76
 New International Publication Planned (Aug) 75
 New Prices for Research Bulletins (Dec) 389
 New Title for N.A.A. Bulletin (Oct) 221
 New Zealander on Exchange Plan (Oct) 222
 1965 Annual Conference in Vancouver (Aug) 70
 1965-66 Institute Committee Chairmen (Jul) 6
 1965-66 Sessions, Banff School of Advanced Management (Jul) 10
 Ninth International Congress of Accountants, 1967 (Jul) 8
 Ninth International Congress of Accountants (Nov) 312
 Nova Scotia Institute Supports Government Planning Programme (Jul) 9
 Ontario Institute President Elected (Jul) 7
 Ontario Institute Names New Executive Member (Dec) 393
 Ontario Institute to Study Long Range Educational Planning (Dec) 389
 Ontario Royal Commission on Atlantic Acceptance Corp. (Dec) 390
 Professional Immigrants (Oct) 223
 Provincial Institute Presidents Elected (Aug) 72
 Publication of First French Reprint Booklet (Sept) 136
 Quebec Institute President Elected (Aug) 71
 Sales Finance Industry Call for Greater Disclosure (Dec) 391
 U.S. Approves \$9 Million Expo 1967 Budget (July) 11
 United States Cooperative EDP Research Programme (Sept) 141

Office Equipment Review

Ed. by G. H. Cowperthwaite

EDP Equipment—The Past Four Years (Aug) 121
 Honeywell Model 120, The, J. D. Vipond (Oct) 283
 Review of Offset Duplicating Equipment, M. L. Jones (Dec) 438

Practitioners Forum

Ed. by C. K. McGillivray

Assimilation or Not? (Oct) 278
 Identification with Client (Nov) 371
 Law and the Chartered Accountant, W. F. Harvie (Dec) 435
 Life Insurance Policies in Estates in Bankruptcy, H. M. Gold (Nov) 372
 Municipal Capital Expenditures (Aug) 116, (Sept) 203
 Purpose of Working Papers, The, H. E. Crosby (Dec) 433
 Reply on Semantics, K. F. Byrd (Nov) 373
 Semantics Anyone? (Aug) 118
 Standard Wording Manual (Aug) 117

Upon Discovery of Embezzlement (concluded) (Jul) 56
 Preparing Municipal Budgets, J. L. Davidson (Jul) 26

Professional Profile

Bamford, R. L. (Oct) 234
 Carter, K. Le M. (Dec) 400
 Glassco, J. G. (July) 16
 Profit Sharing—The Accountant's Role, R. W. Greene (Oct) 262
 Reducing Transportation Costs, J. T. Girvan (Oct) 247
 Role of the C.A. in the Financial Community, The, D. R. Lukin Johnston (Nov) 337
 Small Business Looks to the C.A.—An Accounting Service through EDP, R. Cooper (July) 40
 Small Business Looks to the C.A.—Estate Planning, R. M. Anson-Cartwright (Aug) 94
 Small Business Looks to the C.A.—The Purchase of an Existing Business, J. C. Newland (Sept) 173
 Small Business Looks to the C.A.—Unaudited Statements and Limited Reviews, S. Elliott (Oct) 244

Tax Review

Ed. by D. R. Huggett & H. O. Spindler

Capital Cost Allowances (Nov) 368
 Degree of Canadian Ownership (Nov) 369
 Designated Area Incentives (Nov) 367
 Foreign and Provincial Round-Up, F. F. Abbott (Dec) 443
 The Law (Sept) 190
 1965 Amendments, The (Aug) 113, (Sept) 188, (Oct) 275
 1965 Budget, The (Jul) 53
 Utilities Tax Rebate (Nov) 368
 What is Meant by the Marketing Concept? N. Cannon (Dec) 410
 What is Programming? D. M. McPhail (Dec) 422
 Vital Role of Accounting in Long-Range Planning, The, J. M. Smith (Nov) 330

TOPICAL INDEX

Accounting

Accountants and Statisticians: Partners in Service, W. E. Duffett (Nov) 341
 Vital Role of Accounting in Long-Range Planning, The, J. M. Smith (Nov) 330

Accounting Education

Art of Communication (Edit) (Aug) 83
 Augmenter la stature et la compétence des C.A. (Edit) (Jul) 20
 Communications, Les (Edit) (Aug) 84
 Education for the Profession—A National Responsibility, F. E. Walden (Sept) 169
 Increasing the Stature and Competence of C.A.s (Edit) (Jul) 19
 On-the-Job Staff Training (Ed and Train) (Sept) 194
 What Is the C.A.'s Secret Weapon? (Ed and Train) (Dec) 440

Accounting Practice

- Art of Effective Report Writing, The, A. H. Howson (Sept) 165
Assimilation or Not? (Pract For) (Oct) 278
EDP Widens the Scope of the C.A. (Edit) (Nov) 327
Électronique augmente le champ d'action du C.A. L' (Edit) (Nov) 328
Identification With Client (Pract For) (Nov) 371
In Favour of Contingent Fees (Curr Law) (Aug) 119
Law and the Chartered Accountant (Pract For) (Dec) 435
Standard Wording Manual (Pract For) (Aug) 117

Accounting Profession

- EDP Widens the Scope of the C.A. (Edit) (Nov) 327
Électronique augmente le champ d'action du C.A., L' (Edit) (Nov) 328
Importance accrue de l'entraînement des C.A.s (Edit) (Dec) 404
New Emphasis on Training for C.A.s (Edit) (Dec) 403
Role of the C.A. in the Financial Community, The, D. R. Lukin Johnston (Nov) 337

Accounting Research

- Accounting for Income Taxes (Edit) (Sept) 157
Comptabilité et l'impôt sur le revenu, La (Edit) (Sept) 158
Depreciation Problem (Acctg Res) (Jul) 50
Proposed Bulletin on Accounting for Income Tax (Acctg Res) (Aug) 109
Reactions to Proposed Bulletin on Accounting for Income Taxes (Acctg Res) (Nov) 358
Recherches en vérification (Edit) (Oct) 238
Studies in Auditing (Edit) (Oct) 237

Accounting Terminology

- Reply on Semantics (Pract For) (Nov) 373
Semantics, Anyone? (Pract For) (Aug) 118

Auditing

- Auditor's Responsibility beyond the Financial Audit, The, J. A. Edds (Dec) 406
Bulletin No. 22 — Reliance on Other Auditors in Reporting on Consolidated Financial Statements, and Introductory Comments (Acctg Res) (Oct) 270 (English and French)
Purpose of Working Papers, The (Pract For) (Dec) 433

Banking

- How Banking Services Are Improving through EDP, J. D. MacLean (Nov) 351
Unfettering the Banks, S. B. Clifford (Corp View) (Oct) 266

Bankruptcy

- Life Insurance Policies in Estates in Bankruptcy (Tax Rev) (Nov) 372

- Remuneration for Trustee (Curr Law) (Dec) 436

Business

- Accounting Hazard: Assets Acquired in Bulk Sale, J. W. Beaton (Nov) 334

Construction

- Accounting for the Income of Contractors (Ed and Train) (Oct) 287

Contracts

- Assigned Agreement (Curr Law) (Dec) 437
Contract Adjustments (Curr Law) (Aug) 120
Escaping Liability (Curr Law) (Oct) 281
Implied Terms in Contractual Dispute (Curr Law) (Dec) 436
No Reimbursement (Curr Law) (Oct) 281
Personal Guarantee Unenforceable (Curr Law) (Aug) 120
Unpaid Vendor Liable (Curr Law) (Dec) 437

Depreciation

- Depletion and Depreciation in the Oil and Gas Industry, H. G. LeBourveau (Aug) 101
Depreciation Problem, The (Acctg Res) (Jul) 50

Economics

- International Monetary System, The, L. Rasminsky (Corp View) (Aug) 105

Electronic Data Processing

- Automated Arithmetic (Ed and Train) (Dec) 440
Automation Speeds Inventory Control, B. D. Gardave and W. J. Seally (Sept) 160
EDP Equipment — The Past Four Years (Off Equip Rev) (Aug) 121
Honeywell Model 120, The (Off Equip Rev) (Oct) 283
How Banking Services Are Improving through EDP, J. D. MacLean (Nov) 351
What is Programming? D. M. McPhail (Dec) 422

Ethics

- Professional Ethics (Ed and Train) (Sept) 195

Finance

- Capital Investment Financing Abroad, E. Isler (Dec) 426
Common Stock Financing (Fin and Invest) (Jul) 58
Stock Market, The—After Implementation of the Kimber Report (Fin & Invest) (Sept) 191
Technical Methods of Stock Market Analysis (Fin and Invest) (Nov) 362

Financial Statements and Reporting

- Bulletin No. 22 — Reliance on Other Auditors in Reporting on Consolidated Financial Statements, and Introductory Comments (Acctg Res) (Oct) 270 (English and French)

- Interim Reporting to Shareholders (Ed and Train) (Nov) 364
Uniformity vs. Flexibility (Acctg Res) (Dec) 447

Fraud

- Aftermath of Forgery (Curr Law) (Oct) 281
Upon Discovery of Embezzlement (Pract For) (Jul) 56

Insurance

- Meaning of Insurable Values, The, F. Gowland (Oct) 257
More Light on Insurance Claims and Loss Adjustments, F. M. Gray (Dec) 430

International Accounting

- Financial Reporting in Holland, J. H. M. vanVlerken (Nov) 345
Fonctions et les responsabilités de l'expert comptable en France, Les, E. Archavlis (Oct) 251

Inventories

- Automation Speeds Inventory Control, B. D. Gardave and W. J. Seally (Sept) 160

L'administration municipale au Québec

- Dépenses, Les, R. Gendron (Aug) 98
Organisation juridique, L', E. Lacroix (Jul) 36

Maintenance

- Development of a Maintenance Control Programme, C. B. Ross (Jul) 43

Management

- Accountants and Statisticians — Partners in Service, W. E. Duffett (Nov) 341
Control — Key to Profit, J. W. Evans (Jul) 22
Corporate Management in the United Kingdom, W. R. Spencer (Dec) 415
Delegating Responsibility, J. R. Hearn (Aug) 91
Is Management in Europe Meeting the Challenge? (Sept) 177
Management Analysis by Staff or Consultants? H. E. Stoneham (Sept) 181
Vital Role of Accounting in Long-Range Planning, The, J. M. Smith (Nov) 330

Marketing

- What is Meant by the Marketing Concept? N. Cannon (Dec) 410

Municipal Accounting

- Municipal Capital Expenditures (Pract For) (Aug) 116, (Sept) 203
Preparing Municipal Budgets, J. L. Davidson (Jul) 26

Office Equipment

- Review of Offset Duplicating Equipment (Off Equip Rev) (Dec) 438

Oil and Gas

- Depletion and Depreciation in the Oil and Gas Industry, H. G. LeBourveau (Aug) 101

Pension Plans

- Bulletin No. 21 — Accounting for the Costs of Pension Plans, and Intro-

ductory Comments (Acctg Res) (Sept) 197 (English and French)
 Canada Pension Plan—The Employer's Problem. The, C. J. Dick (Jul) 31

Personnel

How to Evaluate and Select Personnel for Management, W. F. Nelson (Oct) 240

Profit Sharing

Profit Sharing — The Accountant's Role, R. W. Greene (Oct) 262

Small Business

Avoiding Small Business Failures, E. R. Maynerick (Aug) 86

Small Business Looks to the C.A.—An Accounting Service through EDP, R. Cooper (Jul) 40

Small Business Looks to the C.A. — Estate Planning, R. M. Anson-Cartwright (Aug) 94

Small Business Looks to the C.A.—The Purchase of an Existing Business, J. C. Newland (Sept) 173

Small Business Looks to the C.A. — Unaudited Statements and Limited Reviews, S. Elliott (Oct) 244

Taxation

Capital Cost Allowances (Tax Rev) (Nov) 368

Capital Cost Allowance — Leasehold Interests (Tax Rev) (Sept) 190

Degree of Canadian Ownership (Tax Rev) (Nov) 369

Designated Area Incentives (Tax Rev) (Nov) 367

Foreign and Provincial Round-Up (Tax Rev) (Dec) 443

1965 Amendments, The (Tax Rev) (Aug) 113, (Sept) 188, (Oct) 275

1965 Budget, The (Tax Rev) (Jul) 53

Ontario Succession Duties (Tax Rev) (Dec) 443

Quebec Income Tax—Individuals (Tax Rev) (Dec) 444

Utilities Tax Rebate (Tax Rev) (Nov) 368

Transportation

Reducing Transportation Costs, J. T. Girvan (Oct) 247

INDEX TO CONTRIBUTORS

Abbott, F. F., Foreign and Provincial Round-Up (Tax Rev) (Dec) 443

Affleck, E. L., What is the C.A.s 'Secret Weapon'? (Ed and Train) (Dec) 440

Anson-Cartwright, R. M., Small Business Looks to the C.A. — Estate Planning (Aug) 94

Archavlis, E., Les fonctions et les responsabilités de l'expert comptable en France (Oct) 251

Armstrong, F. W., Common Stock Financing (Fin and Invest) (Jul) 58

Baxter, J. L., Increasing the Stature and Competence of C.A.s (Edit) (Jul) 19

Beaton, J. W., Accounting Hazard: Assets Acquired in Bulk Sale (Nov) 334

Beedle, A. (see Current Reading)

Broadhurst, W. H., Interim Reporting to Shareholders (Ed and Train) (Nov) 364

Broadhurst, W. H., On-the-Job Staff Training (Ed and Train) (Sept) 194

Byrd, K. F., Reply on Semantics (Pract For) (Nov) 373

Cannon, N., What is Meant by the Marketing Concept? (Dec) 410

Clifford, S. B., Unfettering the Banks (Corp View) (Oct) 266

Cooper, R., Small Business Looks to the C.A. — An Accounting Service through EDP (Jul) 40

Cowperthwaite, G. H. (see Office Equipment Review)

Crosby, H. E., The Purpose of Working Papers (Pract For) (Dec) 433

Davidson, J. L., Preparing Municipal Budgets (Jul) 26

Dick, C. J., The Canada Pension Plan — The Employer's Problem (Jul) 31

Dickerson, R. W. V. (see Current Law)

Duffet, W. E., Accountants and Statisticians: Partners in Service (Nov) 341

Edds, J. A., The Auditor's Responsibility beyond the Financial Audit (Dec) 406

Elliott, S., Small Business Looks to the C.A. — Unaudited Statements and Limited Reviews (Oct) 244

Evans, J. W., Control — Key to Profit (Jul) 22

Fraser, I., Technical Methods of Stock Market Analysis (Ed and Train) (Nov) 362

Freedhoff, S. H., Accounting for the Income of Contractors (Ed and Train) (Oct) 287

Professional Ethics (Ed and Train) (Sept) 195

Gardave, B. D., Automation Speeds Inventory Control (Sept) 160

Gendron, R., L'administration municipale au Québec: Les dépenses (Aug) 98

Girvan, J. T., Reducing Transportation Costs (Oct) 247

Gold, H. M., Life Insurance Policies in Estates in Bankruptcy (Pract For) (Nov) 372

Goldring, C. W., The Stock Market — After Implementation of the Kimber Report (Fin and Invest) (Sept) 191

Gowland, F., The Meaning of Insurable Values (Oct) 257

Gray, F. M., More Light on Insurance Claims and Loss Adjustments (Dec) 430

Greene, R. W., Profit Sharing — The Accountant's Role (Oct) 262

Harris, R. G., New Emphasis on Training for C.A.s (Edit) (Dec) 403

Harvie, W. F., Law and the Chartered Accountant (Pract For) (Dec) 435

Hearn, J. R., Delegating Responsibility (Aug) 91

Howson, A. H., The Art of Effective Report Writing (Sept) 165

Huggett, D. R. (see Tax Review)

Isler, E., Capital Investment Financing

Abroad (Dec) 426

Johnston, D. R. Lukin, The Role of the C.A. in the Financial Community (Nov) 337

Jones, M. L., Review of Offset Duplicating Equipment (Off Equip Rev) (Dec) 438

Lacroix, E., L'administration municipale au Québec: L'organisation juridique (Jul) 36

Laundy, K. H. C. (see Education and Training)

LeBourveau, H. G., Depletion and Depreciation in the Oil and Gas Industry (Aug) 101

Macdonald, H. R., Studies in Auditing (Edit) (Oct) 237

MacGillivray, C. K. (see Practitioners Forum)

MacLean, J. D., How Banking Services Are Improving through EDP (Nov) 351

Maynerick, E. R., Avoiding Small Business Failures (Aug) 86

McCandless, H. E., The Depreciation Problem (Acct Res) (Jul) 50

McPhail, D. M., What is Programming? (Dec) 422

Mulcahy, G. (see Accounting Research)

Nelson, W. F., How to Evaluate and Select Personnel for Management (Oct) 240

Newland, J. C., Small Business Looks to the C.A. — The Purchase of an Existing Business (Sept) 173

Rasminsky, L., The International Monetary System (Corp View) (Aug) 105

Ross, C. B., Development of a Maintenance Control Programme (Jul) 43

Sally, W. J., Automation Speeds Inventory Control (Sept) 160

Smith, J. M., The Vital Role of Accounting in Long-Range Planning (Nov) 330

Spencer, W. R. Corporate Management in the United Kingdom (Dec) 415

Spindler, H. O. (see Tax Review)

Stoneham, H. E. C., Management Analysis By Staff or Consultants? (Sept) 181

Thomas, R. D., Accounting for Income Taxes (Edit) (Sept) 157

Introduction to Bulletin No. 21 (Acctg Res) (Sept) 197

Introduction to Bulletin No. 22 (Acctg Res) (Oct) 270

Thomas, R. H., EDP Widens the Scope of the C.A. (Edit) (Nov) 327

vanVlerken, J. H. M., Financial Reporting in Holland (Nov) 345

Vipond, J. D., The Honeywell Model 120 (Off Equip Rev) (Oct) 283

Walden, F. E., Education for the Profession—A National Responsibility? (Sept) 169

Webb, D. I. (see Finance and Investment)

Wilson, J. R. M., The Art of Communication (Edit) (Aug) 83

Woolley, P., Automated Arithmetic (Ed and Train) (Dec) 440

